Reg. No. KL/TV/12

Government of Kerala
1978

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXIII] Trivandrum, Friday, 31st March 1978 / 10th Chaithra 1900 [No. 226

GOVERNMENT OF KERALA

Industries 'F' Department

NOTIFICATION

No. 1154|F3|78|ID. *Dated, Trivandrum, 31st March,* 1978.

S. R. O. No. 273/78—In exercise of the powers conferred by section 3 of the Kerala Essential Articles Control (Temporary Powers) Act, 1961 (3 of 1962), the Government of Kerala hereby make the following amendment to the Kerala Raw Cashewnuts (Procurement and Distribution) Order, 1977, published as S. R. O. No. 345|77 in the Kerala Gazette Extraordinary No. 242 dated the 21st April, 1977, namely:—

AMENDMENT

In the said Order, for sub-clause (1) of clause 10, the following sub-clause shall be substituted, namely:—

"(1) All raw cashewnuts purchased by the agents and sub-agents under this Order or under the Kerala Raw Cashewnuts (Restriction on Marketing) Order, 1976 or under the Kerala Raw Cashewnuts (Marketing and Distribution) Order, 1976 shall be distributed to the cashew factories in the State which are registered in pursuance of the rules made under the Factories Act, 1948 (Central Act 63 of 1948), and which are eligible for imported nuts under the Import

Trade Control Policy for the time being in force of the Government of India in accordance with the following principles, namely:—

(a) the raw cashewnuts shall be distributed on the basis of the muster roll strength as on the 1st day of January, 1976 or the licensed strength whichever is lower;

(b) if any such cashew factory to which raw cashewnuts have been allotted under the Kerala Raw Cashewnuts (Marketing and Distribution) Order, 1976, has not been able to collect the whole or any portion of those nuts for any reason beyond the control of such factory, the quantity of raw cashewnuts not so collected may also be allotted to that factory as far as possible".

By order of the Governor,

SARALA GOPALAN,

Additional Secretary.

Explanatory Note

(This does not form part of the Notification but is intended to indicate its general purport).

In view of the scarcity of raw cashewnuts, Government have decided to restrict the distribution of the local rawnuts procured by them to those factories which are eligible for imported nuts. Hence this notification.

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GOVERNMENT OF KERALA

Law (Leg. A) Department

NOTIFICATION

No. 4934 Leg. (A)2/78/Law. *Dated, Trivandrum, 31st March, 1978/ 10th Chaithra, 1900.*

The following Ordinance promulgated by the Governor on the 31st day of March, 1978, is hereby published for general information.

By order of the Governor,

K. VISWANATHAN NAIR,
Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1978.

33/1141/MC.

ORDINANCE No. 9 OF 1978

THE KERALA ADDITIONAL SALES TAX ORDINANCE, 1978

Promulgated by the Governor of Kerala in the Twenty-ninth Year of the Republic of India.

AN

ORDINANCE

to provide for the levy of additional sales tax for the financial year 1978-79.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala Additional Sales Tax Ordinance, 1978.

(2) It shall come into force on the 1st day of April, 1978.

2. *Levy of additional tax on sales and purchase taxes during 1978-79.*—(1) The tax payable under the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the Sales Tax Act), for the financial year commencing on the first day of April, 1978, shall be increased by ten per cent of such tax.

Explanation—Where the tax under the Sales Tax Act is payable at a reduced rate by virtue of a notification under section 10 thereof, or where the dealer has opted to pay the tax at the compounded rate mentioned in sub-section (1) of section 7, the tax payable at such reduced or compounded rate shall, for the purposes of this sub-section, be deemed to be the tax payable under the Sales Tax Act.

(2) Notwithstanding anything contained in sub-section (1), in the case of the goods specified in the Second Schedule to the Sales Tax Act,—

(a) the tax shall not be increased under sub-section (1), if the tax together with the surcharge payable thereon under the Kerala Surcharge on Taxes Act, 1957 (11 of 1957), is equal to four per cent of the taxable turnover of such goods;

(b) if the tax together with such surcharge is less than four per cent of the taxable turnover of such goods, the amount by which the tax is increased under sub-section (1) shall be equal to the difference between the amount calculated at four per cent of the taxable turnover of such goods and the aggregate amount of the tax and such surcharge payable on such taxable turnover.

(3) The additional tax payable under sub-section (1) shall be in addition to the surcharge payable under the Kerala Surcharge on Taxes Act, 1957 (11 of 1957).

(4) The provisions of the Sales Tax Act shall apply in relation to the additional tax payable under sub-section (1) as they apply in relation to the tax payable under that Act.

(5) All words and expressions used in this section and defined in the Sales Tax Act shall have the meanings respectively assigned to them in that Act.

JOTHI VENCATACHELLUM,
GOVERNOR.